

1 SEC. 2. Section forty-two hundred seventy-five (4275), code, 1931,
2 is amended as follows:

3 Strike from line eight (8) the words "or county high school".

1 SEC. 3. Nothing in this act shall be deemed to affect or impair the
2 validity of any existing contract or contracts.

House File No. 84. Approved March 23, 1933.

CHAPTER 64

SCHOOLS. UNIFORM COST ACCOUNTING AND FINANCIAL RECORD

H. F. 37

AN ACT to establish a uniform cost accounting and financial record system in all public schools.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. For the purpose of establishing a uniform cost account-
2 ing and financial record system in the public schools of the state, and
3 to facilitate auditing the financial transactions of all school districts,
4 the superintendent of public instruction shall prepare a system of
5 financial records that designates the uniform classification headings
6 under which all receipts and disbursements in public school funds
7 shall be recorded, which system, when prepared, shall be used in all
8 public schools on and after such date as the superintendent of public
9 instruction shall designate, provided that no district shall be required
10 to displace a system already in use if such system, in the discretion
11 of the state superintendent of public instruction, records receipts and
12 disbursements under the same classification headings and in at least
13 the detail provided for in the state system.

1 SEC. 2. The system provided for in section one (1) shall, when
2 prepared by the superintendent of public instruction, be printed by
3 the state printing board as prepared and sold to the schools at cost.

House File No. 37. Approved February 21, 1933.

CHAPTER 65

SCHOOLS. TEACHERS' MINIMUM WAGE

S. F. 44

AN ACT to amend section forty-three hundred forty-one (4341), code, 1931; and to repeal sections forty-three hundred forty-two (4342), forty-three hundred forty-three (4343), and forty-three hundred forty-four (4344), code, 1931, relating to the minimum salary of teachers.

Be it enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section forty-three hundred forty-one (4341), code,
2 1931, is amended as follows:

3 Strike out all of said section following the word "than" in line four
4 (4) and insert in lieu thereof the following:

5 "forty dollars (\$40.00) per month; provided, that nothing herein